and then under clause 27 of Rule XX of the Land Revenue Rules, the person who obtained it could not be sure of his name being registered for three months more. *Mr. Sadasiva Rao* (Pleader and Landholder and R. M. from Dodballapur Municipality) suggested that at least lands whose estimated value was below Rs. 10 or even Rs. 5 should be ordered to be given away without sale. *Mr. Srinivasa Rao* (Coffee Planter and R. M. from Chikmagalur Taluk) stated that all that had been urged as to delay in the disposal of darkhasts and hardship on first applicant entailed by sales, was pre-eminently true and acutely felt in the case of darkhasts for land for coffee cultivation.

Dewan's reply.—The present rules requiring lands to be sold under certain circumstances are framed to prevent fraud and are conducive to morality both on the part of the people and of Government servants. But for such a rule, there would be occasion for corruption and the rich man who now openly bids at public auction will have the temptation to bribe petty officials. The demand for land and therefore its value is growing to such an extent that the time is approaching when it may be necessary to order that in specified tracts all land shall be sold by auction without exception; but even as it is, except in the case of lands which come under list B as being particularly valuable, the rules enjoin the immediate grant of Government land to the first applicant. The real grievance lies in the delay that is said to occur in giving out the land for cultivation. It is necessary that darkhasts should be disposed of more expeditiously, and we will always insist upon such speedy disposal. A more careful preparation of the A and B lists (of lands which may be given without sale and lands liable to be sold) will be enjoined. In the case of applications for unassessd waste lands, we can arrange for disposal by approximate measurement and assessment subject to correct survey and assessment by the Survey Department in due course. We can also arrange for prompt sale by local officers. But sale cannot be dispensed with in cases where lands are valuable or where there is more than one applicant for the same, and can entail no real or reasonable hardship. In cases of particular or exceptional hardship which must be rare indeed, provision exists to enable the Deputy Commissioner to employ a wise discretion (*vide* Rule XX, clause 5, of the Rules under the Land Revenue Code).

Subject No. II. Disposal of coffee land adjoining paddy fields.

Summary of discussion.—The sale of small areas of coffee lands adjoining fields under occupation in the Malnad (*i. e.*, Talkhat lands) involves particular hardship to raiyats. A raiyat who owns a little paddy land in a valley is often surrounded by dry crop land or land fit for coffee. There may be springs in it which feed his paddy land. There may be foot-paths across it. It may be his thrashing ground or

a site for shelter while he watches his field at night. He will be deprived of this if the land were sold by auction. *Mr. Srinivasa Rao* (Coffee Planter and R. M. from Chikmagalur Taluk) remarked that it sometimes happened the other way also. The poor raiyat in some way obtains such land and makes a fortune out of it by selling it.

Dewan's reply.—Sale is the rule, and it is just and proper in every way. All existing easements will be preserved for neighbouring holders. The competition for coffee lands is very keen, and we cannot give away lands fit for coffee without sale.

Subject No. 12.

Assessment on lands granted for cultivation too late in the season.

Summary of discussion—A date should be fixed in the year, lands of which possession is given in that year before the said date should be liable to pay assessment for that year; and after that date should be liable for the assessment only of the ensuing year. In the absence of such a rule, a person who obtains possession of land too late in the season to reap a crop from it in the same year is nevertheless required to pay assessment for that year.

Dewan's reply—This has been to some extent anticipated in the discussion on the penultimate subject. The best thing to do would be to lay down what is the cultivating season, *i. e.*, what date is opportune (Ayam Kala) for the commencement of cultivation in each District. The rest is easy under Section 71 of the Land Revenue Code and clause (17) of Rule XX of the Land Revenue Rules. I shall be glad to receive a list for each District from members here assembled before they disperse.

Subject No. 13.

Remission of tax on unoccupied house or unworked loom.

Summary of discussion.—If a house remains unoccupied or a loom not worked for a considerable part of the year, it is but reasonable that at least six months' tax should be remitted. This should be ordered. It was argued *per contra* that the House tax is on the value and not rental, and that Loom tax is remitted when there is a reduction of looms or the loom pit is temporarily closed.

Dewan's reply.—Inconvenient and inexpedient to apply the proposed rule to our Mohatarfa system.

Subject No. 14.

Concessions for restoration of abandoned breached Tanks.

Summary of discussion—Lands below breached and abandoned tanks should be allowed to be held on dry rates of assessment if the breach be filled and the tank is restored by private enterprise.

Dewan's reply—This concession is allowed by the rules under special previous sanction in each case. Such sanction cannot of course be dispensed with.

Subject No. 15.

Subordination of Sub-Registrars to Amildars and Deputy Commissioners.

Summary of discussion—Registration work should be in charge of Amildars or Special Sub-Registrars and not of Taluk Sheristadars. Special Sub-Registrars, wherever appointed, should be subordinate to Amildars. Deputy Commissioners should be District Registrars as before. Under the present system, Sub-Registrars are virtually independent and uncontrolled. The Treasury Assistant Commissioner